POINT OF VIEW

Annual Audit Report (FCRA) F Y 2018-19

Name Of The Public Trust: Point Of View (FCRA ACCOUNT)

FCRA Registration No. 083780933

BALANCE SHEET AS ON 31 MARCH 2019

FUNDS & LIABILITES		Sch	31.3.2019	PROPERTY & ASSETS	Sch	31.3.2019
Trust Funds or Corpus:-				**IMMOVABLE PROPERTIES**		-
Capital A/C			502			
General Reserve Fund			171,159	**INVESTMENTS (Fixed Deposits with SBI)**		5,450,000
Restricted Grants and Contributions:		A	9,838,685			
				FIXED ASSESTS	C	112,101
Liabilities:-						
For Expenses of various projects		B	902,569	**Loans: Good/Doubtful**		
Reimbursement for Expenses Payable			250,820			
				Current Assets & Advances		
Income & Expenditure A/C				Grants receivable	D	1,036,317
Balance as per last B/S	(207,935)			Other Current assets	E	559,598
Add: Surplus During the year	379,094					
Less: Trf to Unrestricted grant	(171,159)		-	**CASH & BANK BALANCES**		
				State Bank of India (Nationalised Bnak)		4,003,297
				Cash in Hand		2,423
Total			**11,163,736**	**Total**		**11,163,736**

As per our report of even date attached.

Notes to the Accounts form part of this statement.

UDIN:19036775AAAANS7584

R.D.Kundalia & Associates.

Chartered Accountants

F.R.No.- 130789W

Rashmi Kundalia

CA Rashmi Kundalia

Proprietor M No. 036775

Place: Mumbai

DATE - 26/09/2019

RD KUNDALIA & ASSOCIATES ★ CHARTERED ACCOUNTANT ★ 130789W

For Point Of View

Bishakha Datta Sashwati Banerjee Sophie Moochhala

B Datta

Executive Director Trustee Trustee

POINT OF VIEW ★ BOMBAY ★

Place: Mumbai

DATE - 26/09/2019

POINT OF VIEW (FCRA ACCOUNTS)
SCHEDULES TO BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE A - RESTRICTED GRANTS AND CONTRIBUTIONS

Particulars	Unutilised Grants as on 01.04.2018		Grants Received during the year	Total Funds available for the year	Grant amount utilised for the project	Closing Balance as at March 31, 2019	
	Unutilised Grants	Grant Receivable				Unutilised Grants	Receivable Grants
Reflex Production	189,208	-	696,645	885,853	634,629	251,224	-
Grant Access Now 2	731,408	-	-	731,408	731,408	-	-
Grant Access Now IDP 2	883,719	-	-	883,719	883,719	-	-
Grant Access Now 3	-	-	1,803,188	1,803,188	1,803,188	-	-
Grant AJWS 3	-	-	3,910,200	3,910,200	1,670,717	2,239,483	-
Grant AJWS 4 Film Dissemination	-	-	1,038,450	1,038,450	201,487	836,963	-
Grant AJWS DST 2	521,353	-	-	521,353	165,422	355,931	-
Grant AJWS Film	492,539	-	-	492,539	492,539	-	-
Grant AJWS 1	102,862	-	-	102,862	5,838	97,024	-
Grant AJWS 2	245,446	-	-	245,446	95,126	150,320	-
Grant AJWS Travel	72,517	-	-	72,517	72,517	-	-
Grant Align	-	-	2,272,988	2,272,988	2,721,825	-	448,837
Grant APC IFI Research, Practice & Policy in SA	-	-	849,600	849,600	988,172	-	138,572
Grant APC Logistic Expanding Erotics Network in SA	-	-	785,030	785,030	763,968	21,062	-
Grant APC METF Travel	-	-	90,324	90,324	90,324	-	-
Grant APC Missing Link	585,064	-	292,315	877,379	877,379	-	-
Grant APC Research & Campaign Support	105,500	-	-	105,500	105,500	-	-
Grant APTN	-	-	69,399	69,399	57,626	11,773	-
Grant Astraea 1	1,243,917	-	-	1,243,917	1,243,917	-	-
Grant Astraea 2	-	-	727,168	727,168	449,524	277,644	-
Grant CREA 3	-	-	2,689,002	2,689,002	2,137,677	551,325	-
Grant Feminist Approach to Technologist Society	-	-	600,000	600,000	660,000	-	60,000
Grant FNF	-	-	1,106,484	1,106,484	1,106,484	-	-
Grant FRIDA	167,232	-	-	167,232	167,232	-	-
Grant FRIDA 2	-	-	422,070	422,070	291,257	130,813	-
Grant FRIDA 3	-	-	369,262	369,262	142,060	227,202	-
Grant Geneva Global	197,457	-	674,715	872,172	1,105,518	-	233,347
Grant Human Capability Foundation 3	-	-	1,600,684	1,600,684	1,188,918	411,766	-
Grant ICJ	15,813	-	-	15,813	-	15,813	-
Grant Lush Digital Fund 1	266,284	-	-	266,284	266,284	-	-
Grant Lush Digital Fund 2	638,143	-	-	638,143	376,219	261,924	-
Grant Mannion Daniels Ltd. - Amplify Change 1	-	-	2,818,613	2,818,613	417,992	2,400,621	-
Grant Mannion Daniels Ltd. - Amplify Change 2	-	-	764,775	764,775	53,378	711,397	-
Grant Match International 2	-	-	908,947	908,947	478,326	430,621	-
Grant Smruthi Narayan	-	-	10,000	10,000	-	10,000	-
Grant SAWF	164,633	-	205,133	369,766	369,766	-	-
Grant WFA 2 BC	-	-	187,523	187,523	13,252	174,271	-
Grant WFA 2	-	-	272,760	272,760	1,252	271,508	-

RD KUNDALIA & ASSOCIATES CHARTERED ACCOUNTANT 130789W

POINT OF VIEW BOMBAY

POINT OF VIEW (FCRA ACCOUNTS)
SCHEDULES TO BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE A - RESTRICTED GRANTS AND CONTRIBUTIONS

Particulars	Unutilised Grants as on 01.04.2018		Grants Received during the year	Total Funds available for the year	Grant amount utilised for the project	Closing Balance as at March 31, 2019	
	Unutilised Grants	Grant Receivable				Unutilised Grants	Receivable Grants
Grant YP Foundation	21,533	-	-	21,533	21,533	-	-
Honorarium APC Law Mapping India	4,866	-	-	4,866	4,866	-	-
CREA 2	-	105,025	105,025	-	-	-	-
Honorarium APC Women Take back Tech	-	198,014	212,347	14,333	14,333	-	-
Honorarium Citizen Lab	-	36,637	38,490	1,853	1,853	-	-
APC Expanding Erotics Network SA	-	-	-	-	155,561	-	155,561
CREA for Consultancy	-	-	30,000	30,000	30,000	-	-
Greenhost B V	-	-	38,999	38,999	38,999	-	-
Sneha Foundation	-	-	45,000	45,000	45,000	-	-
Lirne Asia	-	-	410,778	410,778	410,778	-	-
APC Expenses Reimbursement	-	-	221	221	221	-	-
APC for Thiland Meeting	-	-	622	622	622	-	-
Total	**6,649,493**	**339,676**	**26,046,757**	**32,356,573**	**23,554,205**	**9,838,685**	**1,036,317**

POINT OF VIEW (FCRA ACCOUNTS)
SCHEDULES TO BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE B : (In INR)
LIABILITIES OUTSTANDING EXPENSES FOR VARIOUS PROJECTS & ADMIN

Particulars	31.03.2019
Richa Padte	1,84,619
Provision for Expenses of Align Projects	1,56,955
R D Kundalia & Associates	1,35,000
Director Fees Astraea 2 Project	59,400
Chhaap Digital Print Studio	54,600
TDS Payable	54,301
Accounts & Coordination Astraea 2 Project	25,200
Curator Fees Astraea 2 Project	23,400
Mona More	22,000
Tania Echaporia	20,000
Creative Director Frida	18,000
Managing Director Frida	18,000
Payable to Charity Commissioner	14,200
Co-Ordinator Cum Trainer WFA 2 B C	12,000
Renita Siqueira	10,500
Professional Fees payable to Rainbow Consultancy	10,000
Bipin Shah	10,000
Pooja Purohit	10,000
Rohit Gupta	10,000
Rajani Vaidya	9,900
Discover Your World	9,570
Priyanka Raja	9,000
Lakshmi Murthy	7,500
Priyanka Chhabra	7,500
Hriday Bhatia	7,000
Jitendra Brahmbhatt	7,000
Office Rent & Maintenance APC	6,181
Dayaram Kori	5,000
Mayur Bhalavi	5,000
Gee Imaan S	2,497
Jignesh Thakor	1,080
Professional Tax	600
Leo Travels	(23,434)
Total	**9,02,569**

R D KUNDALIA & ASSOCIATES 130789W CHARTERED ACCOUNTANT

POINT OF VIEW BOMBAY

POINT OF VIEW (FCRA ACCOUNTS)
SCHEDULES TO BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE: D: Grant amount Receivable

Particulars	31.03.2019
Receivable From Align	4,48,837
Receivable From Geneva Global	2,33,347
Grant Receivable APC Expanding Erotics SA	1,55,561
Receiavable APC IFI Research in SA	1,38,572
Receivable From Feminist Approach to Technology	60,000
Total	**10,36,317**

SCHEDULE: E: Current Assets & Advances

Particulars	31.03.2019
Accrued Interest on Fixed Deposit	4,10,470
Deposit for Office	50,000
TDS Receivable FY 2018-19	42,269
TDS on FD Deducted by SBI 2017-18	29,485
Share of Expenses Receivable	14,317
TDS Receivable FY 2017-18	13,057
Total	**5,59,598**

R.D. KUNBALIA & ASSOCIATES 130789W CHARTERED ACCOUNTANT

POINT OF VIEW BOMBAY

POINT OF VIEW (FCRA ACCOUNTS)
SCHEDULES TO BALANCE SHEET AS AT 31ST MARCH 2019

SCHEDULE - C **Fixed Assets**

Name of Assets	Amount 01.04.18 WDV	Addition Before 30.09.18	Addition after 30.09.18	Gross Block	Rate of Depreciation	Depreciation for the year	Net Block 31.03.19 WDV
Computer/Laptop	624	-	-	624	40%	249	374
Computer	40,590	-	-	40,590	40%	16,236	24,354
LED Projector			34,499	34,499	15%	2,587	31,912
Photographic Equipments	6,060	-	-	6,060	15%	909	5,151
Video & Editing	2,050	-	-	2,050	15%	308	1,743
Furniture & Fixture	6,034	-	-	6,034	10%	603	5,431
Air Conditioner	32,137	-	-	32,137	15%	4,821	27,316
Website	21,094	-	-	21,094	25%	5,273	15,820
Total	**108,589**	**-**	**34,499**	**143,088**		**30,987**	**112,101**

R D KUNDALIA & ASSOCIATES * CHARTERED ACCOUNTANT * 130789W

POINT OF VIEW * BOMBAY *

Name Of The Public Trust: Point Of View (FCRA ACCOUNT)

FCRA Registration No. 083780933

Income & Expenditure Account for the year ended 31.03.2019

EXPENDITURE		2018-19	INCOME		2018-19
	Sch	Rs		Rs	Rs
To EXPENSES FOR PROJECTS			**By Restricted Grants and Contributions Availed/ Utilised**		
Expenses for Align	1	27,21,825	Donation: Align	27,21,825	
Expenses for CREA 3	2	21,37,658	Donation: CREA 3	21,37,677	
Expenses for Access Now 3	3	18,03,188	Donation: Access Now 3	18,03,188	
Expenses for AJWS 3	4	16,70,717	Donation: AJWS 3	16,70,717	
Expenses for Astraea 1	5	12,45,024	Donation: Astraea 1	12,43,917	
Expenses for HCF 3	6	11,88,918	Donation: HCF 3	11,88,918	
Expenses for FNF	7	11,06,434	Donation: FNF	11,06,484	
Expenses for Geneva Global	8	11,05,518	Donation: Geneva Global	11,05,518	
Expenses for APC IFI Research, Practice & Policy in SA	9	9,88,172	Donation: APC IFI Research in SA	9,88,172	
Expenses for Access Now IDP 2	10	8,83,727	Donation: Access Now IDP 2	8,83,719	
Expenses for APC Missing Link	11	8,77,368	Donation: APC Missing Link	8,77,379	
Expenses for APC Logistic Support Expanding Erotics	12	7,63,968	Donation: APC Logistics Support	7,63,968	
Expenses for Access Now	13	7,31,379	Donation: Access Now	7,31,408	
Expenses for Feminist Approach to Technology	14	6,59,999	Donation: Feminist Approach to Technology	6,60,000	
Expenses for Reflex Production	15	6,34,629	Advance from Reflex Production	6,34,629	
Expenses for AJWS Film	16	4,92,500	Donation: AJWS Film	4,92,539	
Expenses for Match International 2	17	4,78,326	Donation: Match International 2	4,78,326	
Expenses for Astraea 2	18	4,49,524	Donation: Astraea 2	4,49,524	
Expenses for Mannion Daniels Ltd. - Amplify Change 1	19	4,17,992	Donation: Mannion Daniels Ltd. - Ampiligy Change 1	4,17,992	
Expenses for LIRNEasia	20	4,10,762	LIRNEasia Consultancy Fees	4,10,778	
Expenses for Lush Digital Fund 2	21	3,76,219	Donation: Lush Digital Fund 2	3,76,219	
Expenses for SAWF	22	3,69,767	Donation: SAWF	3,69,766	
Expenses for FRIDA 2	23	2,91,257	Donation: FRIDA 2	2,91,257	
Expenses for Lush Digital Fund 1	24	2,66,284	Donation: Lush Digital Fund 1	2,66,284	
Expenses for SAMPOORNA PROJECT	25	2,31,106	Donation: AJWS 4 Film Dissemination	2,01,487	
Expenses for AJWS 4 Film Dissemination	26	2,01,487	Donation: Frida	1,67,232	
Expenses for FRIDA	27	1,67,207	Donation: AJWS DST 2	1,65,422	
Expenses for AJWS DST 2	28	1,65,422	Donation: APC Expanding Erotics SA	1,55,561	
Expenses for APC Expanding Erotics Network South Asia	29	1,55,561	Donation: FRIDA 3	1,42,060	
Expenses for FRIDA 3	30	1,42,060	Donation: APC Research & Campaign Support	1,05,500	
Expenses for APC Research & Campaign Support	31	1,05,500	Donation: Recd From AJWS 2	95,126	

RD KUNDALIA & ASSOCIATES ★CHARTERED ACCOUNTANT★ 130789W

POINT OF VIEW BOMBAY

Expenses for APC METF IGF Travel	32	96,155	Donation: APC METF Travel	90,324	
Expenses for Mannion Daniels Ltd. - Amplify Change 2	33	53,378	Donation: From AJWS Sampoorna Travel Grant	72,517	
Expenses for Sneha Honorarium	34	45,101	Donation: APTN	57,626	
Expenses for Greenhost B V	35	38,999	Donation: Mannion Daniels Ltd. - Amplify Change 2	53,378	
CREA Consultancy Expenses	36	29,676	Donation: Received From Sneha	45,000	
Expenses for YP Foundation	37	21,533	Reimbursement of Expenses Greenhost B V	38,999	
Expenses for APC All Women Count: Take Back the	38	14,333	CREA Consultancy	30,000	
Expenses for WFA 2 B C	39	13,252	Donation: Y P Foundation	21,533	
Expenses for APC Law Mapping India	40	4,866	Honorarium APC Women Tack Back the Tech	14,333	
Expenses for Citizen Lab	41	1,853	Donation: WFA 2 B C	13,252	
Expenses for WFA 2	42	1,252	Donation: Recd From AJWS 1	5,838	
			Donation: APC Law Mapping	4,866	
To Indirect Expenses			Honorarium From Citizen Lab	1,853	
Depreciation		30,987	Donation: WFA 2	1,252	
Audit Fees		25,050	APC Reimbursement to Be Received Thailand Meeting	622	
Domain Renewal Charges POV Website		16,632	APC Reimbursement to Be Received	221	**2,35,54,205**
Bank Charges		3,658			
Domain Renewal Charges Women.Org		1,416	**By Indirect Incomes**		
Interest on TDS		955	Interest on FD	3,67,220	
Foreign Exchange Loss		383	Bank Interest	58,920	
			Honorarium Received from SSK	20,000	
			Interest on IT Refund	3,410	
To Surplus (Incomes over Expenses)		**3,79,094**	Other Income	14,317	**4,63,867**
		2,40,18,072			2,40,18,072

As per our report of even date attached.
Notes to the Accounts form part of this statement.
UDIN: 19036775AAAANS7584
R. D. Kundalia & Associates.
Chartered Accountants
F.R.No.- 130789W

Rashmi Kundalia

CA Rashmi Kundalia
Proprietor M No. 036775

Place: Mumbai
DATE - 26/09/2019

R D KUNDALIA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ MUMBAI ★ 130789W

For Point Of View

Bishakha Datta **Sashwati Banerjee** **Sophie Moochhala**

Executive Director **Trustee** **Trustee**

Place: Mumbai
DATE - 26/09/2019

POINT OF VIEW ★ BOMBAY ★

Point Of View Schedules to Income & Expenditure Account (FCRA) for the year ended 31st March, 2019			
Sch No	Particulars	Amount	Total Amount
1	**Expenses for Align**		
	Conference Expenses	13,35,922	
	Staff Fees	9,17,051	
	Administration Overheads	2,72,763	
	Dissemination of Output - Conference Report	1,96,090	**27,21,825**
2	**Expenses for CREA 3**		
	Strengthening & Deepening the Capacilities	12,79,434	
	Creating Public Awareness	5,99,297	
	Administrative Cost	1,95,460	
	Strengthening & Expanding A Costituency	63,467	**21,37,658**
3	**Expenses for Access Now 3**		
	Project Manager	5,70,000	
	Workshops-5	3,67,898	
	Additional Workshops	2,62,229	
	Project Director	2,41,270	
	Administration	1,82,157	
	Design & Publication of Report	1,79,634	**18,03,188**
4	**Expenses for AJWS 3**		
	Staff Time Executive Director	5,40,590	
	Staff Time Program Coordinator	4,56,000	
	Administration	2,66,648	
	State-Level Media Workshops in Two States	2,06,222	
	Workshops with Two Grassroots Partners	2,01,257	**16,70,717**
5	**Expenses For Astraea 1**		
	B. Digital Security Workshop	6,57,797	
	C. Advocacy Campaign	3,18,729	
	A. Personnel	2,16,290	
	D. Other Costs	52,208	**12,45,024**
6	**Expenses for HCF 3**		
	Program Director	7,36,560	
	4 Workshops in Organisation 1 Out of Mumbai	1,83,004	
	Administration And Overheads	1,59,481	
	4 Workshops in Organisation 2 in Mumbai	1,09,873	**11,88,918**
7	**Expenses for FNF**		
	Feminist Solutions	7,03,552	
	Website - Don't Let It Stand	4,01,809	
	Interest on TDS Anja Salary	1,073	**11,06,434**

R S KUNDALIA & ASSOCIATES CHARTERED ACCOUNTANT 130789W

POINT OF VIEW BOMBAY

Sch No	Particulars	Amount	Total Amount
8	**Expenses for Geneva Global**		
	Personnel	4,01,400	
	Program Cost	2,94,075	
	Contract Services	2,87,437	
	Administration Cost	79,140	
	Travel	43,467	11,05,518
9	**Expenses APC IFI Research, Practice & Policy in SA**		
	Meetings and Events	5,18,918	
	Travel	3,09,465	
	Administration Support	95,625	
	Communication, Information Dissemination	64,164	9,88,172
10	**Expenses For Access Now IDP 2**		
	Communication & Dissemination	3,16,344	
	Events for Awareness Raising and Feminist Agenda	3,03,022	
	Participation in RightsCon	1,19,196	
	Administration and Overheads	95,608	
	Research	49,557	8,83,727
11	**Expenses For APC Missing Link**		
	Meetings	6,28,573	
	Publication	1,07,507	
	Travel	89,183	
	Project Coordinator	36,800	
	Administration	15,305	8,77,368
12	**Expenses for APC Logistic Support Expanding Erotics**		
	Travel Costs	3,10,823	
	Conference Package and Venue	2,86,777	
	Miscellaneous Costs	88,498	
	Administration	77,870	7,63,968
13	**Expenses for Access Now**		
	Workshop Coordination & Curriculum Development	2,97,000	
	Workshops	2,72,674	
	Rights Con Participation	1,27,307	
	Administration	34,399	7,31,379
14	**Expenses For Feminist Approach to Technology**		
	Salary to Program Director	5,98,989	
	Administration	59,400	
	Interest on TDS Delay	1,610	6,59,999
15	**Expenses For Reflex Production**		
	Dubbing	5,06,241	
	Screening Costs/Six Cities	1,06,270	
	Administration Expenses	22,118	6,34,629
16	**Expenses For AJWS Film**		
	Post Production	4,52,400	
	Travel	35,111	
	Equipment Rental	4,968	
	Administration	21	4,92,500

R.D. KUNDALIA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ 130789W

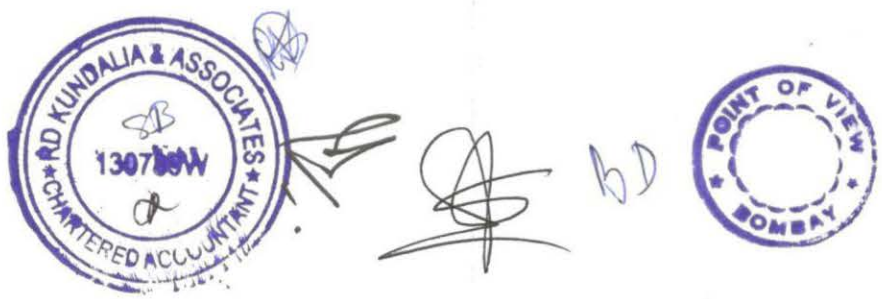
POINT OF VIEW ★ BOMBAY ★

Sch No	Particulars	Amount	Total Amount
17	**Expenses for Match International 2**		
	Personnel Cost	3,38,564	
	Administration Cost	60,488	
	Other Direct Costs	42,815	
	Direct Program/Activities Cost	36,459	4,78,326
18	**Expenses for Astraea 2**		
	Salaries	3,54,220	
	Administration	54,672	
	One-Time Set Up Cost	40,632	4,49,524
19	**Expenses for Mannion Daniels Ltd. - Amplify Change 1**		
	Organisational Strengthening/Capacity Building	1,79,233	
	Staff Costs	1,70,000	
	Indirect Project Costs	68,759	4,17,992
20	**Expenses For LIRNEasia**		
	Salary to Executive Director	2,05,170	
	Editing Fees	2,05,132	
	Bank Charges	460	4,10,762
21	**Expenses for Lush Digital Fund 2**		
	Project Director	3,48,860	
	Administrative Cost	25,095	
	Printing & Stationery Workshop	1,319	
	Food & Refreshment Expenses	945	3,76,219
22	**Expenses for SAWF**		
	Human Resources	2,79,000	
	Program Administration	57,892	
	Administration	29,875	
	Intern Fees	3,000	3,69,767
23	**Expenses for FRIDA 2**		
	Professional Fees	63,000	
	Printing Costs	54,600	
	Pride Fest & Sam Bandh Core Organisation Team	40,000	
	Shabnam	39,565	
	Administration	35,170	
	Pride & Sambandh	27,922	
	Commissioned Artist Fees	26,000	
	Graphic Designer	5,000	2,91,257
24	**Expenses for Lush Digital Fund 1**		
	Salary to Project Director	1,46,223	
	Development of Materials	1,02,000	
	Workshop to Test and Disseminate Materials	18,053	
	Administrative Cost	8	2,66,284
25	**SAMPOORNA PROJECT**		
	EXPENSES AJWS Sampoorna GRANT 2	95,126	
	Expenses For AJWS Sampoorna Travel Grant	72,517	
	Expenses for Sampoorna APTN TDoR Campaign	57,626	
	EXPENSES AJWS Sampoorna GRANT 1	5,838	2,31,106

RD KUNDALIA & ASSOCIATES
130789W
CHARTERED ACCOUNTANTS

POINT OF VIEW
BOMBAY

Sch No	Particulars	Amount	Total Amount
26	**Expenses for AJWS 4 Film Dissemination**		
	1.Personnel Costs	1,62,000	
	6.Administration Cost	24,507	
	2. Community Screenings	10,580	
	5. Printing & Distribution	4,400	2,01,487
27	**Expenses For FRIDA**		
	Pride Fest + Sam Bandh Core Organisation Team	61,000	
	Pride Fest	32,932	
	Conference	32,500	
	Live Performances by Queer Artists (National)	32,000	
	Pride Parade	7,000	
	Monthly Meeting Expenses	1,750	
	Administration	25	1,67,207
28	**Expenses For AJWS DST 2**		
	Aggregation & Sharing of Various Visual Material	99,000	
	Creating A Suitable Space For Sharing Knowledge	66,256	
	Administration	166	1,65,422
29	**Expenses APC Expanding Erotics Network South Asia**		
	Organisational Strengthening/Capacity Building	1,55,561	1,55,561
30	**Expenses for FRIDA 3**		
	Salary to Staff and Fees to Consultants	1,07,060	
	Administration	26,780	
	Venue Charges	5,000	
	Travel Communication and Petty Exp	3,220	1,42,060
31	**Expenses for APC Research & Campaign Support**		
	Dissemination of All Outputs	63,275	
	Research & Writing of Four Blog Post	31,725	
	Admin	10,500	1,05,500
32	**Expenses APC METF IGF Travel**		
	Flight Ticket	70,000	
	Air Fare for Paris	24,835	
	Local Conveyance	660	
	Outstation Conveyance	660	96,155



Sch No	Particulars	Amount	Total Amount
33	**Expenses for Mannion Daniels Ltd. - Amplify Change 2**		
	Project Activity	52,500	
	Indirect Costs	878	53,378
34	**Expenses for Sneha Honorarium**		
	Board Meeting Expenses	16,700	
	Food & Refreshment Expenses for Madebywomen Event	16,522	
	Creatives Made by Women	8,400	
	Local Conveyance Made By Women Event	1,960	
	Social Media Promotion Made By Women Event	800	
	Outstation Conveyance	719	45,101
35	**Expenses for Greenhost B V**		
	Stop Motion Shoot & Edit	25,000	
	Salary to Project Director	7,461	
	Administration	3,506	
	Translation Charges	3,032	38,999
36	**CREA Consultancy Expenses**		
	Consultancy Fees	17,688	
	Travel Insurance Bishakha	9,828	
	Food Expenses	2,160	29,676
37	**Expenses For YP Foundation**		
	Post Workshop Subtitling, Packaging , Ad. Editing	10,400	
	POV Usage Fee for Equipments	4,989	
	Dinner and Incidentals	3,263	
	Travel (Including Local and Airfare)	2,863	
	Administration	18	21,533
38	**Expenses for APC All Women Count: Take Back the**		
	Salary to Program Director	11,395	
	Courier Charges	2,530	
	Administrative Cost	408	14,333
39	**Expenses for WFA 2 B C**		
	Staff Cost	12,000	
	Administration Cost	1,252	13,252
40	**Expenses for APC Law Mapping India**		
	Interest On Delay TDS Anja	4,829	
	Administrative Cost	37	4,866
41	**Expenses for Citizen Lab**		
	Administration	1,165	
	Food Expenses	588	
	Courier Charges	100	1,853
42	**Expenses for WFA 2**		
	Operation and Administration	1,252	1,252

RD KUNDALIA & ASSOCIATES 130789W CHARTERED ACCOUNTANT

POINT OF VIEW BOMBAY

POINT OF VIEW

FCRA Registration No. 083780933

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2019

	RECEIPTS	RS.	RS.		PAYMENTS		Rs.	RS.
To	**Opening Balance**			By	**Fixed Assets**			34,499
	State Bank of India Worli North Branch	508,427						
	Cash-in-hand	4,699	513,126	By	**Fixed Deposit with SBI Worli (Net)**			146,500
To	**Grants/Honorarium Received for Currrent Year**			By	**DIRECT EXPENSES PROJECT**	SCH		
	Access Now 3	1,803,188			APC Expanding Erotics Network South Asia	1	155,561	
	AJWS 3	3,910,200			APC IFI Research, Practice & Policy in SA	2	916,991	
	AJWS 4 Film Dissemination	1,038,450			APC METF IGF Travel	3	96,155	
	Align	2,272,988			Access Now IDP 2	4	883,727	
	APC IFI Research, Practice & Policy in SA	849,600			Access Now POV	5	731,379	
	APC Logistic Expanding Erotics Network in SA	785,030			Access Now POV 3	6	1,803,188	
	APC METF Travel	90,324			AJWS 3	7	1,668,717	
	APC Missing Link	292,315			AJWS 4 Film Dissemination	8	179,487	
	APTN	69,399			AJWS DST 2	9	165,422	
	Astraea 1	727,168			AJWS Film	10	492,500	
	CREA 3	2,689,002			Align	11	2,564,870	
	Feminist Approach to Technologist Society	600,000			APC All Women Count: Take Back the	12	14,333	
	FNF	1,106,484			APC Law Mapping India	13	4,866	
	FRIDA 2	422,070			APC Logistic Support Expanding Erotics	14	763,968	
	FRIDA 3	369,262			APC Missing Link	15	877,368	
	Geneva Global	674,715			APC Research & Campaign Support	16	105,500	
	Human Capability Foundation 3	1,600,684			Astraea 1	17	1,245,024	
	Mannion Daniels Ltd. - Amplify Change 2	764,775			Astraea 2	18	295,824	
	Mannion Daniels Ltd. - Amplify Change 1	2,818,613			Citizen Lab	19	1,853	
	Match International 2	908,947			CREA 3	20	2,127,758	
	Smruthi Narayan	10,000			Feminist Approach to Technologist Society	21	659,999	
	Women's Fund Asia 1	205,133			FNF	22	1,106,434	
	Women's Fund Asia 2	460,283			FRIDA	23	131,207	
	Honorarium APC Women Take Back Tech	212,347			FRIDA 2	24	172,577	
	Honorarium Citizen Lab	38,490	24,719,467		FRIDA 3	25	142,060	
					Geneva Global	26	1,105,518	
To	CREA Consultancy		27,000		Human Capability Foundation 3	27	1,179,148	
	LIRNEasia Consultancy Fees		410,778		Lush Digital Fund 1	28	266,284	
					Lush Digital Fund 2	29	376,219	
					Mannion Daniels Ltd. - Amplify Change 1	30	412,235	
					Mannion Daniels Ltd. - Amplify Change 2	31	878	
To	**Reimbursements of expenses**				Match International 2	32	470,145	
	Reflex Production	696,645			Sneha	33	45,101	
	Greenhost B V	38,999			Women's Fund Asia 1	34	369,767	
	APC Travel	65,302			Women's Fund Asia 2	35	2,504	
	APC Thailand Meeting	19,046	819,992		YP Foundation	36	21,533	
					AJWS Grant 1	37	5,838	
To	**Grants receivable realised in current year**				AJWS Grant 2	38	95,126	
	Grant CREA 2		105,025		AJWS Travel Grant	39	70,020	
					APTN TDoR Campaign	40	57,626	21,784,709
To	Income Tax Refund Received incl. Int.		74,810					
				By	CREA Consultancy Expenses	41	29,676	
				By	LIRNEasia	42	210,980	240,656

R D KUNDALIA & ASSOCIATES CHARTERED ACCOUNTANT 130789W

POINT OF VIEW BOMBAY

	RECEIPTS	RS.	RS.		PAYMENTS		Rs.	RS.
				By	**Expenses incurred for**			
					Reflex Production	43	634,629	
					Greenhost B V	44	38,999	
					APC Travel		65,081	
					APC Thailand Meeting		18,424	**757,133**
To	Rent Share Received From Pyxera Global		**32,731**	By	Rent Share Received From Pyxera Global			**25,161**
				By	**Outstanding Project Expenses paid for 2017-18**			
					APC Project Building Erotics Network		2,987	
					SAWF RF		380	
					CREA 2 Administrative Expenses		15,000	
					Access Now 2		10,626	**28,993**
				By	Leo Travels			**23,434**
To	**Advances Employees/Consultants**				**Advances Employees/Consultants**			
	Nidhi Goyal	110,109			Anja Kovacs		5,753	
	Anahita Sarabhai	28,780			Archismita Choudhury		2,059	
	Bishakha Datta	27,464			Dhanashri Thakkar		1,474	
	Zarah Udwadia	13,302			Nayantara Ranganathan		8,034	
	Satya Rai Nagpal	8,160			Ramya Chandrasekhar		361	
	Chandrachoodan Gopalkrishnan	7,287			Srinidhi Raghvan		450	
	Pooja Menon	5,385			Sunil Tandale		5,371	
	Mamta Matani	3,972			Baldeep Kaur Grewal		37,999	
	Nikita Patodia	3,599			Hansa Thapliyal		2,200	**63,701**
	Smita Vanniyar	1,274						
	Kenny Bhatia	828		By	**Indirect Expenses**			
	Sanika Khamkar	186			Bank Charges		3,658	
	Shreya Sanghani	151	**210,497**		Domain Renewal Charges POV Website		16,632	
					Domain Renewal Made by Women.Org		1,416	
To	**Indirect Incomes**				Foreign Exchange Loss		383	
	Bank Interest	58,920			Interest on TDS		955	
	Honorarium Received From SSK	20,000			Electricity Expenses 2017-18		200	
	Interest on FD	247,142	**326,062**		Communication Expenses 2017-18		1,267	
					Office Maintenance 2017-18		2,650	
					Audit Fees 2017-18		101,820	**128,982**
				By	**Closing Balance**			
					State Bank of India Worli North Branch		4,003,297	
					Cash-in-hand		2,423	**4,005,720**
			27,239,488					27,239,488

As per our report of even date attached.
Notes to the Accounts form part of this statement.
UDIN:19036775AAAANS7584
R. D. Kundalia & Associates.
Chartered Accountants
F.R.No.- 130789W

Rashmi Kundalia

CA Rashmi Kundalia
Proprietor M No. 036775

Place: Mumbai
DATE - 26/09/2019

R D KUNDALIA & ASSOCIATES * CHARTERED ACCOUNTANTS * 130789W

For Point Of View

Bishakha Datta Sashwati Banerjee Sophie Moochhala

Executive Director Trustee Trustee

POINT OF VIEW * BOMBAY *

Place: Mumbai
DATE - 26/09/2019

Point Of View

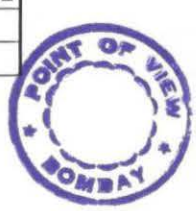
Schedules to Receipt & Payment Account (FCRA) for the year ended 31st March, 2019

Sch No	Particulars	Amount	Total Amount
1	**Expenses for APC Expanding Erotics Network South Asia**		
	1. Organisational Strengthening/Capacity Building	155561.00	**155561.00**
2	**Expenses for APC IFI Research, Practice & Policy in SA**		
	1. Travel	309464.90	
	2. Meetings and Events	518917.57	
	3. Communication, Information Dissemination	64164.00	
	4. Administration Support	24444.36	**916990.83**
3	**Expenses for APC METF IGF Travel**		
	1. Air Fare for Paris	24835.00	
	2. Flight Ticket	70000.00	
	3. Local Conveyance	660.00	
	4. Outstation Conveyance	660.00	**96155.00**
4	**Expenses for Access Now IDP 2**		
	1. Research	49557.00	
	2. Events for Awareness Raising and Feminist Agenda	303022.00	
	3. Communication & Dissemination	316344.00	
	4. Participation in RightsCon	119196.00	
	5. Administration and Overheads	95607.54	**883726.54**
5	**Expenses for Access Now POV**		
	1. Rights Con Participation	127307.00	
	2. Workshops	272673.56	
	3. Workshop Coordination & Curriculum Development	297000.00	
	4. Administration	34398.78	**731379.34**
6	**Expenses for Access Now POV 3**		
	1. Project Manager	570000.00	
	2. Project Director	241270.00	
	3. Workshops	367898.00	
	4. Additional Workshops	262228.50	
	5. Design & Publication of Report	179634.00	
	6. Administration	182157.26	**1803187.76**
7	**Expenses for AJWS 3**		
	1. Staff Time Executive Director	540590.00	
	2. Staff Time Program Coordinator	456000.00	
	3. State-Level Media Workshops in Two States	206222.00	
	4. Workshops with Two Grassroots Partners	201257.00	
	5. Administration	264648.14	**1668717.14**
8	**Expenses for AJWS 4 Film Dissemination**		
	1. Personnel Costs	162000.00	
	2. Community Screenings	10580.00	
	5. Printing & Distribution	4400.00	
	6. Administration Cost	2507.08	**179487.08**

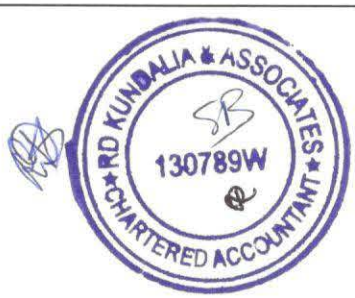
RD KUNDALIA & ASSOCIATES 130789W

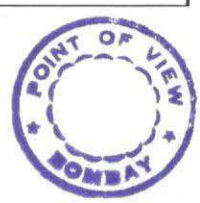
POINT OF VIEW BOMBAY

Sch No	Particulars	Amount	Total Amount
9	**Expenses for AJWS DST 2**		
	1. Aggregation & Sharing of Various Visual Material	99000.00	
	2. Creating A Suitable Space For Sharing Knowledge	66256.00	
	3. Administration	165.96	**165421.96**
10	**Expenses For AJWS Film**		
	1. Equipment Rental	4968.00	
	2. Post Production	452400.00	
	3. Travel	35111.00	
	4. Administration	21.24	**492500.24**
11	**Expenses for Align**		
	1. Conference	1335921.53	
	2. Dissemination of Output - Conference Report	39135.00	
	3. Staff Fees	917051.00	
	4. Administration Overheads	272762.79	**2564870.32**
12	**Expenses for APC All Women Count: Take Back the Tech**		
	1. Salary to Program Director	11395.42	
	2. Courier Charges	2530.00	
	3. Administrative Cost	407.50	**14332.92**
13	**Expenses for APC Law Mapping India**		
	1. Interest On Delay TDS Anja	4829.00	
	2. Administrative Cost	36.76	**4865.76**
14	**Expenses for APC Logistic Support Expanding Erotics**		
	1. Travel Costs	310823.00	
	2. Conference Package and Venue	286777.00	
	3. Miscellaneous Costs	88498.00	
	4. Administration	77870.06	**763968.06**
15	**Expenses For APC Missing Link**		
	1. Project Coordinator	36800.00	
	2. Travel	89183.00	
	3. Publication	107506.67	
	4. Meetings	628573.00	
	5. Administration	15305.04	**877367.71**
16	**Expenses for APC Research & Campaign Support**		
	3. Research & Writing of Four Blog Post	31725.00	
	2. Dissemination of All Outputs	63275.00	
	1. Admin	10500.00	**105500.00**
17	**Expenses for Astraea 1**		
	1. Personnel	216290.00	
	2. Digital Security Workshop	657797.00	
	3. Advocacy Campaign	318728.50	
	4. Other Costs	52208.36	**1245023.86**
18	**Expenses for Astraea 2**		
	1. One-Time Set Up Cost	40632.00	
	2. Salaries	237520.00	
	3. Administration	17672.32	**295824.32**
19	**Expenses for Citizen Lab**		



Sch No	Particulars	Amount	Total Amount
	1. Courier Charges	100.00	
	2. Food Expenses	588.00	
	3. Administration	1165.00	**1853.00**
20	**Expenses for CREA 3**		
	1. Strengthening & Expanding A Costituency	63466.53	
	2. Strengthening & Deepening the Capacilities	1269534.07	
	3. Creating Public Awareness	599296.70	
	4. Administrative Cost	195460.39	**2127757.69**
21	**Expenses for Feminist Approach to Technologist Society**		
	1. Interest on TDS Delay	1610.00	
	2. Salary to Program Director	598988.90	
	3. Administration	59399.98	**659998.88**
22	**Expenses for FNF**		
	1. Feminist Solutions	703552.00	
	2. Website - Don't Let It Stand	401809.00	
	3. Interest on TDS	1073.00	**1106434.00**
23	**Expenses for FRIDA**		
	1. Conference Frida	32500.00	
	2. Live Performances by Queer Artists (National)	32000.00	
	3. Pride Fest	32932.00	
	4. Pride Fest + Sam Bandh Core Organisation Team	25000.00	
	5. Pride Parade	7000.00	
	6. Monthly Meeting Expenses	1750.00	
	7. Administration	24.78	**131206.78**
24	**Expenses for FRIDA 2**		
	1. Pride Fest & Sam Bandh Core Organisation Team	40000.00	
	2. Pride & Sambandh	26842.00	
	3. Professional Fees	0.00	
	4. Shabnam	39565.00	
	5. Commissioned Artist Fees	26000.00	
	6. Graphic Designer Project	5000.00	
	7. Printing Costs	0.00	
	8. Administration	35170.34	**172577.34**
25	**Expenses for FRIDA 3**		
	1. Salary to Staff and Fees to Consultants	107060.00	
	2. Travel Communication and Petty Exp	3220.00	
	3. Venue Charges	5000.00	
	4. Administration	26779.80	**142059.80**
26	**Expenses for Geneva Global**		
	1. Travel	43467.00	
	2. Personnel	401400.00	
	3. Contract Services	287436.80	
	4. Program Cost	294075.00	
	5. Administration Cost	79139.54	**1105518.34**





Sch No	Particulars	Amount	Total Amount
27	**Expenses for HCF 3**		
	1. Workshops in Organisation 1 Out of Mumbai	183004.00	
	2. Workshops in Organisation 2 in Mumbai	100303.00	
	3. Program Director	736360.00	
	4. Administration And Overheads	159481.36	**1179148.36**
28	**Expenses for Lush Digital Fund 1**		
	1. Development of Materials	102000.00	
	2. Workshop to Test and Disseminate Materials	18053.00	
	3. Salary to Project Director	146222.58	
	4. Administrative Cost	8.26	**266283.84**
29	**Expenses for Lush Digital Fund 2**		
	1. Project Director	348860.00	
	2. Food & Refreshment Expenses	945.00	
	3. Printing & Stationery Workshop	1319.00	
	4. Administrative Cost	25094.98	**376218.98**
30	**Expenses for Mannion Daniels Ltd. - Amplify Change 1**		
	1. Staff Costs	170000.00	
	2. Organisational Strengthening/Capacity Building	173476.00	
	3. Indirect Project Costs	68759.30	**412235.30**
31	**Expenses for Mannion Daniels Ltd. - Amplify Change 2**		
	1. Project Activity	0.00	
	2. Indirect Costs	878.00	**878.00**
32	**Expenses for Match International 2**		
	1. Direct Program/Activities Cost	36459.00	
	2. Other Direct Costs	42815.00	
	3. Personnel Cost	330383.00	
	4. Administration Cost	60487.78	**470144.78**
33	**Expenses for Sneha Honorarium**		
	1. Board Meeting Expenses	16700.00	
	2. Creatives Made by Women	8400.00	
	3. Food & Refreshment Expenses for Made by women Event	16522.00	
	4. Local Conveyance Made By Women Event	1960.00	
	5. Outstation Conveyance	719.00	
	6. Social Media Promotion Made By Women Event	800.00	**45101.00**
34	**Expenses for SAWF**		
	1. Human Resources	279000.00	
	2. Program Administration	57892.19	
	3. Intern Fees	3000.00	
	4. Administration	29874.86	**369767.05**
35	**Expenses for WFA 2**		
	2. Administration Cost	2504.00	**2504.00**
36	**Expenses for YP Foundation**		
	1. POV Usage Fee for Equipments	4989.00	
	2. Dinner and Incidentals	3263.00	
	3. Travel (Including Local and Airfare)	2863.00	
	4. Post Workshop Subtitling, Packaging , Ad. Editing	10400.00	
	5. Administration	17.70	**21532.70**

R.D. KUNDALIA & ASSOCIATES LLP CHARTERED ACCOUNTANTS 130789W

POINT OF VIEW BOMBAY

Sch No	Particulars	Amount	Total Amount
37	**EXPENSES AJWS Sampoorna GRANT 1**		
	1. Domain Renewal Sampoorna	4706.00	
	2. Website Design	1132.00	**5838.00**
38	**EXPENSES AJWS Sampoorna GRANT 2**		
	1. Accommodation & Food Expenses SPWG Team Meet	9427.00	
	2. Bank Charges	3.54	
	3. Travelling Expenses	3095.00	
	4. Website Development	82600.00	**95125.54**
39	**Expenses for AJWS Sampoorna Travel Grant**		
	3. Travel	70015.00	
	4. Administration	4.72	**70019.72**
40	**Expenses for Sampoorna APTN TDoR Campaign**		
	1. Design & Artwork for Poster	12000.00	
	2. Project Coordinator	30000.00	
	3. Translation Charges	8628.00	
	4. Administration	6998.08	**57626.08**
	Grand Total	**21784709.02**	**21784709.02**

41	**Expenses for CREA Consultancy**		
	A. Consultancy Fees	17688.00	
	B. Food Expenses	2160.00	
	C. Travel Insurance	9828.00	**29676.00**
42	**Expenses for LIRNEasia**		
	1. Bank Charges	460.00	
	2. Editing Fees	5350.00	
	3. Salary to Executive Director	205170.00	**210980.00**
		240656.00	**240656.00**

43	**Expenses for Reflex Production**		
	1. Dubbing	506241.00	
	2. Screening Costs/Six Cities	106270.00	
	3. Administration Expenses	22117.70	**634628.70**
44	**Expenses for Greenhost**		
	1. Salary to Project Director	7461.10	
	2. Stop Motion Shoot & Edit	25000.00	
	3. Translation Charges	3032.00	
	4. Administration	3505.90	**38999.00**

R D KUNDALIA & ASSOCIATES ★ CHARTERED ACCOUNTANT ★ 130789W

POINT OF VIEW ★ BOMBAY ★